

Committee: House Taxation

Thursday, January 30, 2020 8:00 AM

Roll Call

Present: Rep. Chaffee, Rep. Duvall, Rep. Chris Johnson, Rep. David Johnson, Rep. Mills, Rep. Olson, Rep. Pischke, Rep. Randolph, Rep. Reed, Rep. Ring, Rep. Jamie Smith, Rep. Dennert, and Rep. Willadsen

OTHERS PRESENT: See Original Minutes

**The meeting was called to order by Representative Willadsen**

**MOTION: TO APPROVE THE MINUTES OF TUESDAY, JANUARY 28<sup>TH</sup>**

Moved by: Ring  
Second by: Randolph  
Action: Prevailed by voice vote

**HB 1078 : exempt firearms from retail sales tax and use tax.**

Presented by: Representative Tom Pischke

**MOTION: TO TABLE HB 1078**

Moved by: Duvall  
Second by: Mills  
Action: Prevailed by roll call vote (12-0-1-0)

Voting Yes: Chaffee, Duvall, Chris Johnson, David Johnson, Mills, Olson, Pischke, Randolph, Ring, Jamie Smith, Dennert, and Willadsen

Excused: Reed

**HB 1060 : revise certain provisions regarding the use of the aeronautics fund.**

Presented by: Representative David Johnson

**MOTION: DO PASS HB 1060**

Moved by: Chris Johnson  
Second by: Randolph  
Action: Prevailed by roll call vote (9-3-1-0)

Voting Yes: Chaffee, Duvall, Chris Johnson, David Johnson, Randolph, Reed, Ring, Jamie Smith, and Dennert

Voting No: Mills, Olson, and Willadsen

Excused: Pischke

**HB 1007 : require certain adjustments to the assessed value of agricultural land if factors impact the land's productivity and to require those adjustments to be documented.**

Presented by: Representative Kirk Chaffee

Proponents: Jeremiah Murphy, SD Stock Growers Association  
Angela Ehlers, SD Association of Conservation Districts  
Brenda Forman, South Dakota Cattleman's Association  
Michael Held, South Dakota Farm Bureau

Opponents: John Cunningham, self, Sioux Falls, SD

Others: Lesley Coyle, Department of Revenue

**MOTION: AMEND HB 1007**

1007C

On page 1, line 8, of the Introduced bill, remove the overstrikes from " annually"

On page 1, line 11, remove the overstrikes from "may"

On page 1, line 11, after "may " delete "shall "

On page 1, line 12, after "director " insert "of equalization "

On page 1, line 12, after "extent" delete " any of"

On page 1, line 12, after "the" delete " agricultural land's"

On page 1, line 13, after "productivity" insert " of the land"

On page 1, line 16, delete "The location, size, soil " and insert "One or more of the following factors:

(a) Location;

(b) Size;

(c) Soil "

On page 1, line 16, delete ", terrain, and topographical" and insert ";

(d) Terrain;

(e) Topographical"

On page 1, line 16, delete " of the land including the climate, accessibility, carrying capacity and surface" and insert ";

(f) Climate;

(g) Accessibility;"

On page 1, line 17, after "surface " insert "or

(h) Surface "

On page 1, line 18, remove the overstrikes from "Each adjustment shall "

On page 1, line 18, after "shall " delete "The adjustment warranted by each factor in subdivisions (1) and (2) must "

On page 1, line 19, after "documented" delete " consistent with the county's established protocol for documenting an adjustment"

On page 1, line 20, delete " may" and insert " shall"

On page 1, line 26, after "standards, " insert "or if any factors listed in subdivision (2) exist that affect the productivity of the land, "

On page 2, line 1, after "equalization" insert " on a form prescribed by the department"

On page 2, line 1, remove the overstrikes from "The "

On page 2, line 1, after "The " delete "At the conclusion of the examination, the "

On page 2, line 2, delete " make a documented determination of " and insert " determine "

On page 2, line 2, remove the overstrikes from " to adjust"

On page 2, line 2, after "adjust" delete " or not an adjustment to"

On page 2, line 3, remove the overstrikes from " pursuant to the"

On page 2, line 3, after "the" delete " is warranted based on a consideration of all"

On page 2, line 4, after "(2)." insert "

The director of equalization shall document all supporting evidence for the adjustment determination.

The director of equalization shall provide any adjustment documentation to the

department upon request. The adjustment documentation must be kept in the director of equalization's office for the life of the adjustment."  
Moved by: Jamie Smith  
Second by: Olson  
Action: Prevailed by voice vote

**MOTION: DO PASS HB 1007 AS AMENDED**

Moved by: Dennert  
Second by: Ring  
Action: Prevailed by roll call vote (12-0-1-0)

Voting Yes: Chaffee, Duvall, Chris Johnson, David Johnson, Mills, Olson, Pischke, Randolph, Reed, Ring, Dennert, and Willadsen

Excused: Jamie Smith

**MOTION: ADJOURN**

Moved by: Reed  
Second by: Mills  
Action: Prevailed by voice vote

Nancy Bugay, Committee Secretary

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/s/ MARK WILLADSEN  
Mark Willadsen, Chair